

**In the claims:**

All of the claims standing for examination are reproduced below. There are no amendments to the claims or specification in this response.

1-36. (Canceled)

37. (New) A post anchor footing, comprising:

a body of resilient and elastic rubber-like material, having an upper end when disposed vertically, and a non-circular cross section in a horizontal plane; and  
an elongate member extending into the body from said upper end of the body;  
wherein the body, buried below ground with the upper end exposed, provides a resilient and stable anchor for a post or pole securely fastened to the elongate member at the upper end of the body, the elastic and resilient body allowing movement of the post or pole without dislodging the body from the ground, and the non-circular cross section reduces twisting within the ground.

38. (New) The post anchor footing of claim 37 wherein the resilient and elastic rubber-like material is one of rubber or recycled rubber material.

39. (New) The system of claim 38, wherein the body of resilient and elastic rubber-like material, disposed vertically, has a lower pyramidal base portion with sides sloping inward toward the elongate member and an upper neck portion of substantially constant cross section.

40. (New) The system of claim 37, wherein the resilient and elastic rubber-like material is a particulate rubber derived from recycled tires.

41. (New) The system of claim 37 further comprising one or more outwardly extending engaging members contiguously formed on the outer periphery of the body, for engaging the surrounding earth and forming a more stable engagement of the body with the surrounding ground.

42. (New) The system of claim 37 wherein the elongate member is one of a length of rebar, or a length of tubing.